

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
FLORENCE DIVISION

Martha L. Jacobs,)	
)	
Plaintiff,)	
)	
vs.)	Civil Action No.: 4:08-3013
)	
United States Treasury IRS, and)	
Postmaster General,)	
)	
Defendants.)	
)	

ORDER

The plaintiff, Martha L. Jacobs (“plaintiff”), proceeding *pro se*, brought this civil action for damages alleging that the defendants have conspired to maliciously and wrongfully collect money for taxes. (Doc. #1). The case was referred to Magistrate Judge Thomas E. Rogers, III, pursuant to the provisions of 28 U.S.C. § 636(b)(1)(B) and Local Rule 73.02 (B)(2)(c), DSC.

This matter now comes before this Court for review of the Report and Recommendation (“the Report”) filed by the Magistrate Judge to whom this case had previously been assigned. (Doc. #9). On October 2, 2008, the Magistrate Judge issued the Report. In the Report, the Magistrate Judge recommends that this Court dismiss the complaint without prejudice and without issuance and service of process. (Doc. #9). The plaintiff filed no objections to the report. Objections were due on October 20, 2008.

This Court is charged with conducting a de novo review of any portion of the Magistrate Judge’s Report and Recommendation to which a specific objection is registered, and may accept, reject, or modify, in whole or in part, the recommendations contained in that report. 28 U.S.C. §

636. In the absence of objections to the Report and Recommendation of the Magistrate Judge, this Court is not required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4th Cir. 1983).

The Court has carefully reviewed the Magistrate Judge's Report and Recommendation. For the reasons articulated by the Magistrate Judge, it is hereby **ORDERED** that the Magistrate Judge's Report and Recommendation is **ACCEPTED**. (Doc. #9).

IT IS SO ORDERED.

s/Terry L. Wooten
United States District Judge

December 2, 2008
Florence, South Carolina